

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	660.0	597.0	606.0
Pupils On Roll Special Ed Full-Time	78.0	109.0	97.0
Pupils On Roll SUBTOTAL	738.0	706.0	703.0
Pupils in Private School Placements	5.0	6.0	6.0
Pupils Received	2.0	1.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,895,226	14,132,426	14,382,115
Total Tuition	10-1300	27,675	0	0
Transportation Fees From Other LEAS	10-1420-1440	763,331	679,600	679,000
Unrestricted Miscellaneous Revenues	10-1XXX	13,529	39,248	75,506
Interest Earned On Capital Reserve Funds	10-1XXX	25	400	400
Subtotal - Revenues From Local Sources		14,699,786	14,851,674	15,137,021
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	69,600	69,600	69,600
Extraordinary Aid	10-3131	128,421	0	0
Categorical Special Education Aid	10-3132	333,875	333,875	333,875
Categorical Security Aid	10-3177	12,627	12,627	12,627
Other State Aids	10-3XXX	17,189	13,940	13,940
Subtotal - Revenues From State Sources		561,712	430,042	430,042
Budgeted Fund Balance - Operating Budget	10-303	0	748,441	568,970
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	80,000
Transfers From Other Funds	10-5200	170,702	0	0
Actual Revenues (Over)/Under Expenditures		-367,174	0	0
Total Operating Budget		15,065,026	16,030,157	16,216,033
Grants and Entitlements:				
Revenues from Federal Sources:				
Title II	20-4451-4455	11,343	11,204	9,524
I.D.E.A. Part B (Handicapped)	20-4420-4429	168,941	161,567	137,332
Total Revenues From Federal Sources		180,284	172,771	146,856
Total Grants And Entitlements		180,284	172,771	146,856

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,174,250	1,215,438	1,178,925
Total Revenues From Local Sources		1,174,250	1,215,438	1,178,925
Total Local Repayment Of Debt		1,174,250	1,215,438	1,178,925
Total Repayment Of Debt		1,174,250	1,215,438	1,178,925
Total Revenues/Sources		16,419,560	17,418,366	17,541,814
Total Revenues/Sources Net of Transfers		16,419,560	17,418,366	17,541,814

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,486,152	4,495,000	4,367,372
Special Education - Instruction	11-2XX-100-XXX	946,119	953,352	985,314
Basic Skills/Remedial - Instruction	11-230-100-XXX	243,716	247,629	251,710
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	111,272	118,565	105,383
School-Sponsored Athletics - Instruction	11-402-100-XXX	81,465	82,611	90,093
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	197,614	255,992	369,310
Undist. Expenditures - Health Services	11-000-213-XXX	164,109	173,041	154,424
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	215,582	237,680	213,538
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	281,496	237,910	291,377
Undist. Expenditures - Guidance	11-000-218-XXX	147,897	148,991	123,160
Undist. Expenditures - Child Study Teams	11-000-219-XXX	344,488	364,350	377,125
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	69,315	98,785	116,596
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	159,052	167,616	151,185
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	16,037	20,984	15,277
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	442,729	382,288	362,530
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	701,959	580,947	550,961
Undist. Expend. - Central Services	11-000-251-XXX	221,053	190,803	197,717
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,337,980	1,542,355	1,586,860
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,652,743	1,789,528	1,825,666
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,101,552	3,696,171	3,838,320
Total Undistributed Expenditures		9,053,606	9,887,441	10,174,046
Total General Current Expense		14,922,330	15,784,598	15,973,918
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	142,696	245,159	241,715
Interest Deposit To Capital Reserve	10-604	0	400	400

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Capital Outlay		142,696	245,559	242,115
General Fund Grand Total		15,065,026	16,030,157	16,216,033
Special Grants and Entitlements:				
Federal Projects:				
Title II	20-XXX-XXX-XXX	11,343	11,204	9,524
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	168,941	161,567	137,332
Total Federal Projects	20-XXX-XXX-XXX	180,284	172,771	146,856
Total Special Revenue Funds		180,284	172,771	146,856
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,174,250	1,215,438	1,178,925
Total Debt Service Funds		1,174,250	1,215,438	1,178,925
Total Expenditures/Appropriations		16,419,560	17,418,366	17,541,814
Total Expenditures Net of Transfers		16,419,560	17,418,366	17,541,814

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	311,806	453,679	452,375	320,603
--Repayment of Debt	42,562	42,562	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	306,888	607,072	607,472	527,872
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	135,172	135,258	135,258	135,258
--Legal Reserve	1,248,003	1,184,335	437,198	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,318	\$17,805	\$18,591	\$19,460	\$19,600
Total Classroom Instruction	\$11,528	\$11,956	\$10,722	\$11,223	\$11,199
Classroom-Salaries and Benefits	\$10,597	\$11,223	\$10,060	\$10,531	\$10,440
Classroom-General Supplies and Textbooks	\$695	\$494	\$384	\$402	\$379
Classroom-Purchased Services	\$235	\$239	\$277	\$290	\$380
Total Support Services	\$1,547	\$1,904	\$2,552	\$2,671	\$2,716
Support Services-Salaries and Benefits	\$1,313	\$1,666	\$2,265	\$2,371	\$2,458
Total Administrative Costs	\$1,521	\$1,860	\$2,034	\$2,129	\$2,078
Administration Salaries and Benefits	\$1,287	\$1,594	\$1,812	\$1,897	\$1,842
Total Operations and Maintenance of Plant	\$1,473	\$1,822	\$2,381	\$2,492	\$2,609
Operations and Maintenance-Salaries and Benefits	\$649	\$802	\$1,125	\$1,178	\$1,302
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$249	\$263	\$345	\$361	\$360
Total Equipment Costs	\$126	\$0	\$0	\$0	\$0
Legal Costs	\$18	\$16	\$14	\$14	\$4
Employee Benefits as a percentage of salaries*	33.14%	33.22%	39.45%	39.45%	41.21%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2014-15 revised appropriations and the 2015-16 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	The district purchases fuel for all district vehicles through a purchasing agreement with Mendham Township	0
Purchasing	The Mendham Township School District is part of a purchasing consortium through Educational Data Services to receive discounts for supply purchases	0
Purchasing	The District is a member of the Middlesex County, Morris County and Keystone Purchasing cooperatives. Discounts are available for the purchase of general supplies as well as school buses.	0
Purchasing	The district participates in leasing programs with the Morris County Improvement Authority. The Authority generally offers lower interest rates for lease agreements than are available through direct banking sources.	0
Municipal/Public Works	The district maintains a local agreement with Mendham Township for the use of the DPW garage for bus repairs.	0
Professional Staff Development	Professional development programs for staff members are often shared with the regional high school district and the Mendham Borough district.	0
Insurance Coverages and Benefits	The district is a member of the Morris Essex Insurance Group which consists of a group of districts who share membership in a Workers Compensation plan along with providing safety training for staff, reporting for district insurance claims and informational support for compliance and legal services.	0
Insurance Coverages and Benefits	The district belongs to the New Jersey School Insurance Group which generates a savings on premiums for property and casualty insurance.	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	14,382,115
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,876,739,393
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.7663
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,561,040
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,876,739,393
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.8292

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	14,382,115
(H) Estimated Equalized Valuation (as of 10/01/14)	1,964,809,733
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7320
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,561,040
(K) Estimated Equalized Valuation (as of 10/01/14)	1,964,809,733
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.7920

NAME=Julianne Kotcho

CATEGORY	MEASURE
Job Title	Principal
Job Title II	N/A
Base Annual Salary Amount	\$123,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	24
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$22,706
Contractual Post-Employment Benefit Description of Payout of Sick days	20 Days possible
Contractual Post-Employment Benefit Description of Payout of Vacation days	24 Days possible
Contractual Post-Employment Benefit Description of Payout of Personal days	4 Days possible
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Julianne Kotcho

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Patrick Ciccone

CATEGORY	MEASURE
Job Title	Principal
Job Title II	N/A
Base Annual Salary Amount	\$166,727
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	24
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$30,564
Contractual Post-Employment Benefit Description of Payout of Sick days	20 Days possible
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 Days possible
Contractual Post-Employment Benefit Description of Payout of Personal days	5 Days possible
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Patrick Ciccone

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Robert Koroski

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	N/A
Base Annual Salary Amount	\$123,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	24
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,700
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,780
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$22,706
Contractual Post-Employment Benefit Description of Payout of Sick days	20 Days possible
Contractual Post-Employment Benefit Description of Payout of Vacation days	24 Days possible
Contractual Post-Employment Benefit Description of Payout of Personal days	4 Days possible
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Robert Koroski

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Salvatore Constantino

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	N/A
Base Annual Salary Amount	\$145,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	09/01/12
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$6,100
Total Bonuses Amount	\$21,750
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,780
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,093
Contractual Post-Employment Benefit Description of Payout of Sick days	20 Days possible
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 Days possible
Contractual Post-Employment Benefit Description of Payout of Personal days	5 Days possible
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Salvatore Constantino

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Thomas Kryger

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	N/A
Base Annual Salary Amount	\$95,017
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	24
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,675
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$8,770
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	24 Days Possible
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Thomas Kryger

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	